

MISSOURI DEPARTMENT OF TRANSPORTATION

Combined Balance Sheet – All Fund Types, Account Groups,
and Discretely Presented Component Units

June 30, 1999

Assets and Other Debits	Governmental Fund Types			Proprietary Fund Types	Fiduciary Fund Types	Account Groups		Total Primary Government (Memorandum Only)	Component Units	Total Reporting Entity (Memorandum Only)
	General	Special Revenue	Capital Projects	Internal Service	Agency Fund	General Fixed Assets	General Long- term Debt			
Pooled cash and investments (note 2)	\$ 606,371	20,594,238	67,826,269	23,894,449	—	—	—	112,921,327	13,131,681	126,053,008
Receivables (note 5)	2,610,347	92,296,408	90,058,561	492,062	—	—	—	185,457,378	11,932,001	197,389,379
Due from other funds (note 4)	—	—	1,964,171	—	—	—	—	1,964,171	—	1,964,171
Due from the Missouri Transportation Finance Corporation	—	400,000	—	—	—	—	—	400,000	—	400,000
Due from other state agencies	815,779	—	—	—	—	—	—	815,779	—	815,779
Advances to the Missouri Department of Transportation (the Department)	—	—	—	—	—	—	—	—	59,380,676	59,380,676
Inventories	—	—	37,121,381	—	—	—	—	37,121,381	—	37,121,381
Restricted assets (note 2)	—	—	25,787,526	—	34,288,920	—	—	60,076,446	20,185,173	80,261,619
Fixed assets (note 7)	—	—	—	—	—	517,367,179	—	517,367,179	11,623,943	528,991,122
Bond issue costs	—	—	—	—	—	—	—	—	82,270	82,270
Amount to be provided for retirement of long-term debt	—	—	—	—	—	—	150,274,969	150,274,969	—	150,274,969
Total assets and other debits	<u>\$ 4,032,497</u>	<u>113,290,646</u>	<u>222,757,908</u>	<u>24,386,511</u>	<u>34,288,920</u>	<u>517,367,179</u>	<u>150,274,969</u>	<u>1,066,398,630</u>	<u>116,335,744</u>	<u>1,182,734,374</u>
Liabilities, Equity, and Other Credits										
Accounts payable	\$ 3,293,350	7,437,774	62,739,257	29,308,987	—	—	—	102,779,368	10,587	102,789,955
Article X Hancock refunds (note 10)	—	4,896,715	642,897	—	—	—	—	5,539,612	—	5,539,612
Retainages payable	—	—	20,817,092	—	—	—	—	20,817,092	75,720	20,892,812
Due to other funds (note 4)	715,222	—	—	—	1,248,949	—	—	1,964,171	—	1,964,171
Due to the Department	—	—	—	—	—	—	—	—	1,766,244	1,766,244
Due to other governments	—	—	—	—	—	—	—	—	2,552,684	2,552,684
Accrued interest payable	—	—	—	—	—	—	—	—	489,309	489,309
Deferred revenue	—	—	50,666,863	1,335,546	—	—	—	52,002,409	—	52,002,409
Bonds payable	—	—	—	—	—	—	—	—	39,206,000	39,206,000
Advances from other governments (note 6)	—	—	—	—	33,039,971	—	2,406,123	35,446,094	—	35,446,094
Advances from component units (note 6)	—	—	—	—	—	—	48,387,002	48,387,002	—	48,387,002
Certificates of participation (note 6)	—	—	—	—	—	—	1,000,000	1,000,000	—	1,000,000
Federal Highway Administration loan (note 6)	—	—	—	—	—	—	15,000,000	15,000,000	—	15,000,000
Capital lease obligations (note 6)	—	—	—	—	—	—	2,182,025	2,182,025	—	2,182,025
Compensated absences (note 6)	23,925	4,195,030	—	—	—	—	24,507,568	28,726,523	—	28,726,523
Claims and judgments payable (note 8)	—	—	—	—	—	—	56,792,251	56,792,251	—	56,792,251
Total liabilities	<u>4,032,497</u>	<u>16,529,519</u>	<u>134,866,109</u>	<u>30,644,533</u>	<u>34,288,920</u>	<u>—</u>	<u>150,274,969</u>	<u>370,636,547</u>	<u>44,100,544</u>	<u>414,737,091</u>
Equity and other credits:										
Investment in general fixed assets	—	—	—	—	—	517,367,179	—	517,367,179	—	517,367,179
Contributed capital	—	—	—	210,000	—	—	—	210,000	14,134,355	14,344,355
Retained deficit	—	—	—	(6,468,022)	—	—	—	(6,468,022)	58,100,845	51,632,823
Fund balances:										
Reserved for inventories	—	—	37,121,381	—	—	—	—	37,121,381	—	37,121,381
Unreserved	—	96,761,127	50,770,418	—	—	—	—	147,531,545	—	147,531,545
Total equity and other credits	<u>—</u>	<u>96,761,127</u>	<u>87,891,799</u>	<u>(6,258,022)</u>	<u>—</u>	<u>517,367,179</u>	<u>—</u>	<u>695,762,083</u>	<u>72,235,200</u>	<u>767,997,283</u>
Contingencies and commitments (note 10)	—	—	—	—	—	—	—	—	—	—
Total liabilities, equity, and other credits	<u>\$ 4,032,497</u>	<u>113,290,646</u>	<u>222,757,908</u>	<u>24,386,511</u>	<u>34,288,920</u>	<u>517,367,179</u>	<u>150,274,969</u>	<u>1,066,398,630</u>	<u>116,335,744</u>	<u>1,182,734,374</u>

See accompanying notes to combined financial statements.